



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I

CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD

ESTATE, MUMBAI - 400001

Email-Id: cbsec.nch@gov.in

F.No. GEN/CB/109/2026 -CBS

Date:07-04-2026

Order No. ०२ /2026-2३

CB M/s. N. G. Bhanushali & Co. (11/611), (PAN No. AAAFN5294K), having registered address: 301, SAI ENCLAVE, 'C' Wing, HARIYALLI VILLAGE, VIKHROLI EAST, MUMBAI- 400083 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/611), issued by the Commissioner of Customs, Mumbai, under Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

2. As per the available records with the Customs Broker Section of the New Customs House, Mumbai, the CB M/s. N. G. Bhanushali & Co. (11/611), (PAN No. AAAFN5294K) is registered as a partnership firm with 3 partners, namely Shri Jethalal G. Bhanushali, Shri Bharat Jethalal Bhanushali and Mrs. Nirmala Jethalal Bhanushali and having Shri Jethalal G. Bhanushali holding a F-Category Customs Pass, being the authorized person of the said CB.

3. The CB M/s. N. G. Bhanushali & Co. (11/611) vide their letter dated 05.03.2026, intimated this office that Shri Jethalal Girdhar Bhanushali, the authorized person holding F-category Customs Pass, expired on 02.03.2026. Along with the aforesaid letter dated 05.03.2026, the CB has submitted the copies of One Bill of Entry and Sixteen Shipping Bills, which have been filed in the ICES/EDI system after the death of Shri Jethalal G. Bhanushali.

4. Upon the demise of the authorized F-Card holder on 02.03.2026, the Customs Broker was not legally entitled to transact customs business or file Bills of Entry/Shipping Bill unless another authorized and approved person was available. However, it is observed that One Bill of Entry and Sixteen Shipping Bills were filed in the ICES/EDI system after the death of Shri Jethalal G. Bhanushali, despite there being no valid authorized person in place. On scrutiny of the records available in this office, it is further observed that the CB M/s. N. G. Bhanushali & Co. has not

obtained any approval from the competent authority for continuation of import/export clearance work (after the demise of Shri Jethalal G. Bhanushali) as envisaged under Regulation 11(3) of CBLR, 2018, which governs situations arising due to the demise of an authorized person. Thus, the continued operations of the Customs Broker during the relevant period were without authority of law.

5 . It is evident that the customs broker M/s. N. G. Bhanushali & Co. (11/611), (PAN No. AAAFN5294K) have failed to fulfil their obligations laid down under the Customs Broker Licensing Regulations (CBLR), 2018. In view of the above, the relevant provisions of CBLR, 2018, outlining the obligations of customs brokers, are extracted below:

(i) Regulation 10 (b) of CBLR, 2018: -

“A Customs Broker shall transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;”

(ii) Regulation 11(3) of CBLR, 2018: -

“Notwithstanding anything contained in sub-regulation (1), in case of any firm or a company where a license has ceased to be in force because of the death or retirement of any partner or director or an authorised employee, who has passed the examination referred to in regulation 6, the firm or the company may apply for replacement of the name of the demised person by the name of another partner, director or authorised employee who has passed the examination referred to in regulation 6:

Provided that if there is no such person in the firm or company, then such firm or company, as the case may be, may authorise any other partner, director or authorised employee who is a G card holder, referred to in sub-regulation (5) of regulation 13, to pass the examination referred to in regulation 6 within a period of two years from the date of the demise or retirement of such person, and the firm or company may be permitted to carry on the business of a Customs Broker with the approval of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be till such time such partner, director or authorized employee passes the said examination.;”

(iii) Regulation 13(7) of CBLR, 2018: -

“A Customs Broker shall authorise only such employee who has been issued a photo identity card in Form F or Form G as the case may be to sign the declaration on the bills of entry, shipping bills, annexure thereof or any other document generated in connection with the proceedings under the Act or the

rules or regulations made thereunder”

6. In view of the above acts of commission and omission on the part of CB, it clearly amounts to a violation of Regulation 11(3) r/w Regulations 10(b) and 13(7) of the CBLR, 2018.

7. I have gone through the documents on records and find that the CB M/s N. G. Bhanushali & Co. has filed one Bill of Entry and sixteen Shipping Bills in the ICES/EDI system after the death of Shri Jethalal G. Bhanushali without taking approval under the provisions of Regulation 11(3) of CBLR, 2018.

8. In view of the above, I hold that the CB M/s N. G. Bhanushali & Co. (11/611) is liable for consequences for violation of Regulation 11(3) r/w regulations 10(b) and 13(7) of CBLR, 2018. Accordingly, I pass the following order:-

ORDER

9. I, Commissioner of Customs (Gen.), in exercise of powers conferred upon me under Regulation 18 of Customs Broker Licensing Regulations (CBLR), 2018, hereby impose a penalty of Rs. 10,000/- (Rs Ten Thousand only), on the CB M/s N. G. Bhanushali & Co. (11/611) for violation of provisions of Regulation 11(3) r/w regulations 10(b) and 13(7) of CBLR, 2018.

10. This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provisions of the Customs Act, 1962 and Rules/Regulations framed thereunder or under any other law for the time being in force.

(SHRADDHA JOSHI SHARMA)

Commissioner of Customs, CBS (General)
New Customs House, Zone-I, Mumbai.

To,
CB M/s N. G. Bhanushali & Co. (11/611),
301, SAI ENCLAVE, 'C' Wing,
HARIYALLI VILLAGE, VIKHROLI EAST,
MUMBAI- 400083.

Digitally signed by
Shraddha Joshi Sharma
Date: 07-04-2026
13:30:33

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. CIU's of NCH, ACC & JNCH.
3. EDI of NCH, ACC & JNCH.
4. Bombay Custom House Agent Association.